

**REPORT OF THE AUDIT OF THE  
MAGOFFIN COUNTY  
SHERIFF**

**For The Year Ended  
December 31, 2007**



**CRIT LUALLEN  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE MAGOFFIN COUNTY SHERIFF**

**For The Year Ended  
December 31, 2007**

The Auditor of Public Accounts has completed the Magoffin County Sheriff's audit for the year ended December 31, 2007. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

#### **Financial Condition:**

Due to a disclaimer of opinion for the 2006 fee audit, the financial condition comparisons could not be completed.

#### **Debt Obligations:**

Capital lease principal agreements totaled \$62,704 as of December 31, 2007.

#### **Report Comments:**

- 2007-01 The Sheriff Should Eliminate The \$25,394 Deficit In His 2006 Fee Account
- 2007-02 The Sheriff Should Eliminate The \$3,764 Deficit In His 2005 Fee Account
- 2007-03 The Sheriff Should Eliminate The \$24,158 Deficit In His 2004 Fee Account
- 2007-04 The Sheriff Transferred Funds Between The 2006 Tax Account And The 2007 Fee Account
- 2007-05 The Sheriff's Office Lacks Adequate Segregation Of Duties

#### **Deposits:**

The Sheriff's deposits were insured and collateralized by bank securities.



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CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Dr. Charles E. Hardin, Magoffin County Judge/Executive  
The Honorable Randall Jordan, Magoffin County Sheriff  
Members of the Magoffin County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the Sheriff of Magoffin County, Kentucky, for the year ended December 31, 2007. This financial statement is the responsibility of the Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Sheriff's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the Sheriff for the year ended December 31, 2007, in conformity with the regulatory basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated July 3, 2008 on our consideration of the Magoffin County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



The Honorable Dr. Charles E. Hardin, Magoffin County Judge/Executive  
The Honorable Randall Jordan, Magoffin County Sheriff  
Members of the Magoffin County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2007-01 The Sheriff Should Eliminate The \$25,394 Deficit In His 2006 Fee Account
- 2007-02 The Sheriff Should Eliminate The \$3,764 Deficit In His 2005 Fee Account
- 2007-03 The Sheriff Should Eliminate The \$24,158 Deficit In His 2004 Fee Account
- 2007-04 The Sheriff Transferred Funds Between The 2006 Tax Account And The 2007 Fee Account
- 2007-05 The Sheriff's Office Lacks Adequate Segregation Of Duties

This report is intended solely for the information and use of the Sheriff and Fiscal Court of Magoffin County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these interested parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen  
Auditor of Public Accounts

July 3, 2008



MAGOFFIN COUNTY  
 RANDALL JORDAN, SHERIFF  
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2007

Revenues

Federal Grants:

Unlawful Narcotics Investigations Treatment And Education (UNITE)	\$ 83,577		
High Intensity Drug Trafficking Area (HIDTA)	28,721	\$	112,298

State Grants			2,000
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State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)			14,349
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State Fees For Services:

Finance and Administration Cabinet	115,029		
Sheriff Security Service	4,987		
Cabinet For Health And Family Services	1,715		121,731

Circuit Court Clerk:

Fines and Fees Collected	2,735		
Court Ordered Payments	19,401		22,136

Fiscal Court			59,136
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County Clerk - Delinquent Taxes			5,548
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Commission On Taxes Collected			115,689
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Fees Collected For Services:

Auto Inspections	2,310		
Accident and Police Reports	252		
Serving Papers	12,951		
Carrying Concealed Deadly Weapon Permits	1,515		17,028

Other:

Tax Penalty Fees	19,583		
Pictures for CCDW	85		
Contribution from Donation Account	24,800		
Contribution from Drug Account	8,237		
Miscellaneous	1,799		54,504

Interest Earned			266
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Borrowed Money:

State Advancement			45,000
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Total Revenues			569,685
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The accompanying notes are an integral part of this financial statement.

MAGOFFIN COUNTY  
 RANDALL JORDAN, SHERIFF  
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS  
 For The Year Ended December 31, 2007  
 (Continued)

Expenditures

Operating Expenditures and Capital Outlay:

Personnel Services-

Deputies' Salaries \$ 283,021

Other Salaries 28,735

Employee Benefits-

Employer's Share Social Security 27,231

Employer's Share Retirement 5,489

Contracted Services-

Vehicle Maintenance and Repairs 9,561

Materials and Supplies-

Office Materials and Supplies 6,183

Uniforms 5,693

Auto Expense-

Gasoline 30,727

Other Charges-

Conventions and Travel 2,200

Dues 50

Bond 1,497

Postage 343

Road Maintenance 510

Mobile Phone/Pager 1,745

CCDW 40

K-9 Expense 1,950

Reimbursements 2,698

Miscellaneous 6,836 \$ 414,509

Debt Service:

State Advancement 45,000

Vehicle Lease 31,071

Interest 4,592 80,663

Total Expenditures

495,172

The accompanying notes are an integral part of this financial statement.

MAGOFFIN COUNTY  
RANDALL JORDAN, SHERIFF  
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS  
For The Year Ended December 31, 2007  
(Continued)

Net Revenues	\$ 74,513
Less: Statutory Maximum	<u>71,118</u>
Excess Fees	3,395
Less: Training Incentive Benefit	<u>3,387</u>
Excess Fees Due County for 2007	8
Payment to Fiscal Court - March 7, 2008	<u>8</u>
Balance Due Fiscal Court at Completion of Audit	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of this financial statement.

MAGOFFIN COUNTY  
NOTES TO FINANCIAL STATEMENT

December 31, 2007

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the Sheriff as determined by the audit. KRS 134.310 requires the Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2007 services
- Reimbursements for 2007 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2007

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

MAGOFFIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2007  
(Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost-sharing, multiple-employer, defined benefit pension plan that covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members.

Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 13.19 percent for the first six months and 16.17 percent for the last six months of the year. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 28.21 percent for the first six months and 33.87 percent for the last six months of the year.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Magoffin County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Magoffin County Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of December 31, 2007, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

MAGOFFIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2007  
(Continued)

Note 4. Grants

A. Unlawful Narcotics Investigations Treatment and Education (UNITE) Grant

The Magoffin County Sheriff participated in the UNITE grant program in 2007. This grant is designed to help law enforcement combat illegal drug use through a comprehensive campaign of investigation, treatment, and education. The Sheriff received \$83,577 in payroll reimbursements from the grant for 2007.

B. High Intensity Drug Trafficking Area (HIDTA) Grant

The Magoffin County Sheriff participated in the HIDTA grant program in 2007. This grant is designed to provide additional federal resources to designated areas to help eliminate or reduce drug trafficking. The Sheriff received \$28,721 in reimbursements from the grant for 2007.

Note 5. Donation Account

The Magoffin County Sheriff opened a donation account on May 29, 2007 with an initial deposit of \$200. This account will include donations from citizens. These funds can be used in the operation of his office. During 2007, additional donations of \$53,263 were received. The Sheriff distributed \$6,716 to his 2006 fee account to pay for outstanding liabilities, distributed \$21,834 towards his 2006 fee account deficit, distributed \$24,800 to the 2007 fee account for daily operations, and expended \$34 for office expenses, leaving a cash balance of \$79 as of December 31, 2007.

Note 6. Drug Account

The Magoffin County Sheriff opened a drug account on December 27, 2007 with an initial deposit of \$1,111. This account will include proceeds from the confiscation, surrender, or sale of real and personal property involved in drug related convictions. These funds can be used at the Sheriff's discretion in the operation of his office. During 2007, an additional \$8,287 was received. A contribution of \$8,237 was made to the 2007 fee account and \$183 was expended for office expenses, leaving a cash balance of \$978 as of December 31, 2007.

Note 7. Leases

- A. On July 20, 2006, the office of the Magoffin County Sheriff entered into a lease agreement with DaimlerChrysler Financial Services for three Dodge Chargers. The agreement requires quarterly payments of \$7,751 for 3 years to be completed on May 20, 2009. The total remaining balance of the agreement was \$44,041 as of December 31, 2007.
- B. On January 4, 2007, the Magoffin County Fiscal Court entered into a lease agreement, on behalf of the Sheriff, with BB&T-Governmental Finance for a Ford Crown Victoria. The agreement requires quarterly payments for four years to be completed on January 4, 2011. The total remaining balance of the agreement was \$18,663 as of December 31, 2007.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS







CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Dr. Charles E. Hardin, Magoffin County Judge/Executive  
The Honorable Randall Jordan, Magoffin County Sheriff  
Members of the Magoffin County Fiscal Court

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the Magoffin County Sheriff for the year ended December 31, 2007, and have issued our report thereon dated July 3, 2008. The Sheriff's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Magoffin County Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the regulatory basis of accounting such that there is more than a remote likelihood that a misstatement of the entity's financial statement that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiency described in the accompanying comments and recommendations to be a significant deficiency in internal control over financial reporting: 2007-05.



Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiency described above to be a material weakness.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Magoffin County Sheriff's financial statement for the year ended December 31, 2007, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations as items: 2007-01, 2007-02, 2007-03, and 2007-04.

The Magoffin County Sheriff's responses to the findings identified in our audit are included in the accompanying comments and recommendations. We did not audit the Sheriff's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Magoffin County Fiscal Court, and the Department for Local Government and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

July 3, 2008

## COMMENTS AND RECOMMENDATIONS



MAGOFFIN COUNTY  
RANDALL JORDAN, SHERIFF  
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2007

STATE LAWS AND REGULATIONS:

2007-01 The Sheriff Should Eliminate The \$25,394 Deficit In His 2006 Fee Account

Our review of the prior year audit report comments revealed that the Sheriff has not eliminated the entire \$84,990 deficit for his 2006 fee account. The Sheriff has applied moneys from his donation account and has reduced the deficit to \$25,394. The remaining deficit is the result of \$1,833 in expenditures in excess of available revenues and an additional \$23,561 in disallowed expenditures. As of the audit date, the Sheriff has not personally deposited funds into the 2006 fee account to eliminate the deficit. We recommend the Sheriff deposit personal funds in the amount of \$25,394 to eliminate the remaining deficit in the 2006 fee account. It should be noted that unpaid obligations for 2006 could increase significantly based on the referral of the 2006 fee audit to the Kentucky Retirement System (retirement liabilities).

*Sheriff's Response: Due to the fact this would become excess fees to be turned over to the Fiscal Court if I deposit money into the account to resolve the deficit; I plan to work with the Fiscal Court to try and get this deficit resolved.*

2007-02 The Sheriff Should Eliminate The \$3,764 Deficit In His 2005 Fee Account

Our review of the prior year audit report comments revealed that the Sheriff has not eliminated the \$3,764 deficit for his 2005 fee account. The deficit is due to disallowed expenditures of \$3,614 for bank overdraft fees and \$150 for bank note late payments. As of the audit date, the Sheriff has not personally deposited funds into the 2005 fee account to eliminate the deficit. We recommend the Sheriff deposit personal funds in the amount of \$3,764 to eliminate the deficit.

*Sheriff's Response: Same response as 2007-01.*

2007-03 The Sheriff Should Eliminate The \$24,158 Deficit In His 2004 Fee Account

Our review of the prior year audit report comments revealed that the Sheriff has not eliminated the \$24,158 deficit in his 2004 fee account resulting from unpaid liabilities. The 2003 tax account is due \$16,068 for the overpayment of tax commissions. When the Sheriff pays this liability, the funds will be used to pay taxes owed to various taxing districts. The largest amount is due the school district in the amount of \$12,140. The remainder of the deficit is \$8,090 due the county for excess fees. As of the audit date, the Sheriff has not personally deposited funds into the 2004 fee account to eliminate the deficit. We recommend the Sheriff deposit personal funds in the amount of \$24,158 to eliminate the deficit.

*Sheriff's Response: I plan to review the audit for this year and will work to resolve this deficit in the near future.*

MAGOFFIN COUNTY  
 RANDALL JORDAN, SHERIFF  
 COMMENTS AND RECOMMENDATIONS  
 For The Year Ended December 31, 2007  
 (Continued)

STATE LAWS AND REGULATIONS: (Continued)

2007-04 The Sheriff Transferred Funds Between The 2006 Tax Account And The 2007 Fee Account

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On January 18, 2007 and on February 2, 2007, the Sheriff transferred \$16,000 and \$6,000, respectively, from his 2006 tax account to the 2007 fee account. The Sheriff subsequently repaid this amount from the fee account. KRS 64.850 states an official should not “withdraw public funds for any purpose other than that for which they were received and deposited.” We recommend the Sheriff comply with the aforementioned statute and only withdraw public funds for their intended purpose.

*Sheriff's Response: There have not been any transfers from the tax account to the fee account since this occurred in the early part of 2007 and we will not be making any more transfers.*

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY AND MATERIAL WEAKNESS:

2007-05 The Sheriff's Office Lacks Adequate Segregation Of Duties

The Sheriff's office lacks adequate segregation of duties for receipts and disbursements. The Sheriff does not have adequate oversight of daily operations or monitoring of the financial activities. The Sheriff has delegated the financial duties to his office manager. The office manager collects receipts, maintains ledgers, prepares all checks, and prepares reports and financial statements. Good internal controls dictate the same employee should not handle, record, and reconcile receipts and disbursements. If the Sheriff cannot segregate these duties, he should implement steps to strengthen internal controls:

- The Sheriff should recount the daily deposits.
- The Sheriff should review the receipts ledger and agree it to daily checkouts and deposits into the bank.
- The Sheriff should review the bank statements and reconciliations and agree balances to the ledgers.
- The Sheriff should compare the quarterly financial report to the receipts and disbursements ledger.
- The Sheriff should periodically compare invoices to payments.
- The Sheriff should compare the salaries listed on the quarterly report to individual earnings records.

*Sheriff's Response: Due to the lack of funds I cannot hire additional help to segregate the duties of the office. However, I will review the deposits, receipts ledgers, daily checkouts, bank statements, quarterly financial reports and initial that I have done so. I will also periodically compare invoices to payments and compare salaries listed on the quarterly report to individual earnings records.*

